

## **Attachment 23B: Additional Reporting Requirements for Governmentwide Financial Reporting Governmentwide**

All reporting entities must provide the following information in support of Governmentwide Financial Reporting. In subsequent quarters these items will be incorporated into the footnotes and/or the Data Collection Module (DCM) of DDRS. Please email the following datacall information to Lisa McClain at [lisa.mcclain@dfas](mailto:lisa.mcclain@dfas) by October 28, 2005 for inclusion in DoD's submission to GFRS:

1. Governmentwide reporting requires that we report undelivered order totals with federal and non-federal attributes. All entities with visibility of this split must provide actual federal and non-federal balances. Entities without this visibility are to apply an estimation methodology estimate their federal and non-federal balances. (Note that this information has in the past been estimated at the DoD-wide level by applying percentages equal to the federal and non-federal accounts payable.) Provide the information by the required due date above, along with an explanation of the estimation methodology used. **Note: Federal balances do not require trading partner identification.**
2. Governmentwide reporting requires that we report operating leases with federal and non-federal attributes. All entities must provide either include this information by the required date above. **Note: Federal balances do not require trading partner identification.**
3. Governmentwide reporting requires additional details relative to our environmental liabilities. A memorandum was forwarded on August 11, 2005 instructing all entities to include the additional information in Note 14, Environmental Liabilities. Refer to Attachment 23C for a copy of this memorandum.
4. Governmentwide reporting requires significant details relative to direct loans and loan guarantees. Necessary information is included in the tables and required disclosures we currently have included in Note 8, however we would like to emphasize the importance of ensuring all required information in this note is updated as appropriate. All military services are to follow explicitly the instructions for completion of Note 8 to ensure all necessary information is available for GFRS reporting.